

From: Will Franklin
Sent: Wednesday, April 29, 2020 6:31 AM
To: Jeff Steen; Lloyd Hajdik
CC: Greg Highberger
Subject: RE: HCPerf - OIS

Jeff,

Thursday at 5pm works for us.

Thanks,
Will

From: Jeff Steen <jeff.steen@oilstates.com>
Sent: Tuesday, April 28, 2020 10:43 PM
To: Will Franklin <wf@lrpartners.com>; Lloyd Hajdik <lloyd.hajdik@oilstates.com>
Cc: Greg Highberger <gh@lrpartners.com>
Subject: Re: HCPerf - OIS

EXTERNAL EMAIL

Howdy Will -

Same to you guys, hope you are safe and sane in these trying times.

The next few days are hectic on our end, but is a call at 5 PM or so on Thursday possible ? Friday is out for Lloyd and I.

Stay safe!

Regards — JEFF

From: Will Franklin <wf@lrpartners.com>
Sent: Tuesday, April 28, 2020 4:45 PM
To: Jeff Steen; Lloyd Hajdik
Cc: Greg Highberger
Subject: HCPerf - OIS

EXTERNAL EMAIL

Jeff/Lloyd,

As all emails these days start, I hope you and yours are safe and healthy.

Greg and I wanted to run something by the two of you and wanted to see if you were available on Thursday at 4pm or Friday anytime after 11am CDT? It should be a relatively quick call.

Regards,
Will



Will Franklin

Lime Rock Partners

1111 Bagby Street, Suite 4600

Houston, TX 77002

o 713.292.9500

f 713.292.9551

e wf@lrpartners.com

Our parking garage is not in our building and can be found [here](#). There is tunnel access to our building during inclement weather.

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From: Lloyd Hajdik
Sent: Wednesday, April 29, 2020 7:12 AM
To: Will Franklin; Jeff Steen
CC: Greg Highberger
Subject: RE: HCPerf - OIS

Will, I will send around a meeting invite. Do you all use Skype?

Lloyd Hajdik
EVP and CFO
Oil States International (NYSE: OIS)
lloyd.hajdik@oilstates.com
Office: (713) 425-2374
Cell: (832) 768-2668

From: Will Franklin [mailto:wf@lrpartners.com]
Sent: Wednesday, April 29, 2020 6:31 AM
To: Jeff Steen <jeff.steen@oilstates.com>; Lloyd Hajdik <lloyd.hajdik@oilstates.com>
Cc: Greg Highberger <gh@lrpartners.com>
Subject: RE: HCPerf - OIS

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To: Will Franklin <wf@lrpartners.com>; Lloyd Hajdik <lloyd.hajdik@oilstates.com>
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Stay safe!

Regards — JEFF

From: Will Franklin <wf@lrpartners.com>
Sent: Tuesday, April 28, 2020 4:45 PM

To: Jeff Steen; Lloyd Hajdik

Cc: Greg Highberger

Subject: HCPperf - OIS

EXTERNAL EMAIL

Jeff/Lloyd,

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Will

Will Franklin

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From: Lloyd Hajdik
Sent: Wednesday, April 29, 2020 7:13 AM
To: Will Franklin; Jeff Steen
CC: Greg Highberger
Subject: RE: HCPerf - OIS

Never mind. I see your invite. Thanks.

Lloyd Hajdik
EVP and CFO
Oil States International (NYSE: OIS)
lloyd.hajdik@oilstates.com
Office: (713) 425-2374
Cell: (832) 768-2668

From: Will Franklin [mailto:wf@lrpartners.com]
Sent: Wednesday, April 29, 2020 6:31 AM
To: Jeff Steen <jeff.steen@oilstates.com>; Lloyd Hajdik <lloyd.hajdik@oilstates.com>
Cc: Greg Highberger <gh@lrpartners.com>
Subject: RE: HCPerf - OIS

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From: Will Franklin <wf@lrpartners.com>
Sent: Tuesday, April 28, 2020 4:45 PM

To: Jeff Steen; Lloyd Hajdik

Cc: Greg Highberger

Subject: HCPperf - OIS

EXTERNAL EMAIL

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Will

Will Franklin

Lime Rock Partners

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Houston, TX 77002

o 713.292.9500

f 713.292.9551

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From: Jeff Steen
Sent: Wednesday, April 29, 2020 8:29 AM
To: Will Franklin; Lloyd Hajdik
CC: Greg Highberger
Subject: Re: HCPerf - OIS

Good deal, thanks. JEFF

From: Will Franklin <wf@lrpartners.com>
Sent: Wednesday, April 29, 2020 6:30:34 AM
To: Jeff Steen <jeff.steen@oilstates.com>; Lloyd Hajdik <lloyd.hajdik@oilstates.com>
Cc: Greg Highberger <gh@lrpartners.com>
Subject: RE: HCPerf - OIS

EXTERNAL EMAIL

Jeff,

Thursday at 5pm works for us.

Thanks,
Will

From: Jeff Steen <jeff.steen@oilstates.com>
Sent: Tuesday, April 28, 2020 10:43 PM
To: Will Franklin <wf@lrpartners.com>; Lloyd Hajdik <lloyd.hajdik@oilstates.com>
Cc: Greg Highberger <gh@lrpartners.com>
Subject: Re: HCPerf - OIS

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Regards — JEFF

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Sent: Tuesday, April 28, 2020 4:45 PM
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Subject: HCPerf - OIS

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Regards,
Will

Will Franklin
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Houston, TX 77002
o 713.292.9500
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From: [Will Franklin](#)
To: [Lias Steen \(jeff.steen@oilstates.com\)](#); [lloyd.hajdik@oilstates.com](#); [Greg Highberger](#)
Subject: HCPerf Call with OIS

Will Franklin's Meeting Room:

Iphone friendly +1 (855) 633-2040,2490509#

First, click: <https://meet.loopup.com/G7f8MZW>

Know who's on and who's speaking

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Saudi Arabia: 800 844 2731

UAE: 8000 3570 3199

UK: 0800 279 8160

USA (Toll): +1 (312) 212-3078

Service provided by LoopUp

From: Will Franklin
Sent: Friday, May 1, 2020 5:17 PM
To: Jeff Steen
CC: Lloyd Hajdik; Greg Highberger
Subject: Re: HCPerf - OIS

Jeff/Lloyd,

Thanks for the call yesterday. You requested where in the PSA a carryback would be addressed, and we would primarily point you to Section 5.10(d) which is pasted below.

(d) Refunds. The amount or economic benefit of any refund (whether in cash or as a credit against or offset to any Tax) of any Tax of the Acquired Entities attributable to any Pre-Closing Tax Period received by the Buyer, any Acquired Entity, or any of their respective Affiliates, but only if and to the extent such refund of Taxes exceeds the amount, if any, taken into account in the final and binding Closing Working Capital, shall be for the account of the Seller. Any such amount (including any interest received thereon) shall be paid by the Buyer to the Seller within five days after any such refund is received, credited or applied as an offset, as the case may be.

It sounds as though Lloyd thought you had perhaps used GEODynamics NOLs for carryback purposes already, but was not sure. As we think about our proposal, it would be helpful to know what you have already applied for, which I think would be pretty easy as you would likely have had to have filed Forms 1139 for the GEODynamics entities.

Thanks,
Will

Will Franklin
Lime Rock Partners
o 713-292-9500

On Apr 28, 2020, at 10:43 PM, Jeff Steen <jeff.steen@oilstates.com> wrote:

EXTERNAL EMAIL
Howdy Will -

Same to you guys, hope you are safe and sane in these trying times.

The next few days are hectic on our end, but is a call at 5 PM or so on Thursday possible ? Friday is out for Lloyd and I.

Stay safe!

Regards — JEFF

From: Will Franklin <wf@lrpartners.com>
Sent: Tuesday, April 28, 2020 4:45 PM
To: Jeff Steen; Lloyd Hajdik
Cc: Greg Highberger
Subject: HCPerf - OIS

EXTERNAL EMAIL

Jeff/Lloyd,

As all emails these days start, I hope you and yours are safe and healthy.

Greg and I wanted to run something by the two of you and wanted to see if you were available on Thursday at 4pm or Friday anytime after 11am CDT? It should be a relatively quick call.

Regards,
Will

Will Franklin
Lime Rock Partners
1111 Bagby Street, Suite 4600
Houston, TX 77002
o 713.292.9500
f 713.292.9551
e wf@lrpartners.com<<mailto:wf@lrpartners.com>>

Our parking garage is not in our building and can be found here<https://maps.google.com/maps?f=d&source=s_d&saddr=&daddr=29.758188,-95.372626&hl=en&geocode=&mra=dme&mrsp=1&sz=18&sll=29.758859,-95.372669&sspn=0.003288,0.004828&ie=UTF8&t=h&z=18>. There is tunnel access to our building during inclement weather.

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From: Bill Maxwell
Sent: Friday, May 8, 2020 2:06 PM
To: wf@lrpartners.com
CC: gh@lrpartners.com; Lloyd Hajdik; Jeff Steen
Subject: HCPperf/OIS

Dear Will,

Lloyd, Jeff and I have reviewed your email correspondence of May 1. For a number of reasons, we disagree that Section 5.10(d) of the SPA captures the NOLs. The value of the NOLs as a carryback item only arose with passage of the CARES Act in March of this year. The economic benefit of any refund, then, is attributable to a post-closing, not a pre-closing, tax period (namely, the current tax period). Furthermore, under applicable law as it existed at the time the transaction closed, carrybacks of the 2018 NOLs were not permitted. As such, both parties understood the NOLs to be an asset of the company that passed in the sale, the value of which could only be realized in the future. At that time, Section 5.10(d) could not possibly have captured the NOLs. To read it as doing so now would deprive us of an asset that we purchased in the transaction.

Thanks
Bill

WILLIAM E. MAXWELL
SENIOR COUNSEL

OIL STATES INTERNATIONAL, INC.
LEGAL DEPARTMENT
THREE ALLEN CENTER
333 CLAY STREET, 46TH FLOOR
HOUSTON, TEXAS 77002
(713) 470-4863 (direct)
(713) 652-0499 - fax

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From: Will Franklin
Sent: Tuesday, May 12, 2020 11:50 AM
To: Lias Steen (jeff.steen@oilstates.com)
Subject: Catch Up?

Do you have 15 minutes for a one-on-one catchup today? I'm free between 3-6pm if something in that window works for you.

W

Will Franklin
Lime Rock Partners
1111 Bagby Street, Suite 4600
Houston, TX 77002
o 713.292.9500
f 713.292.9551
e wf@lrpartners.com

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From: Will Franklin
Sent: Tuesday, June 2, 2020 3:38 PM
To: Jeff Steen
Subject: RE: Limerock / GEO

Sounds good.

From: Jeff Steen <jeff.steen@oilstates.com>
Sent: Tuesday, June 2, 2020 3:27 PM
To: Will Franklin <wf@lrpartners.com>
Subject: Re: Limerock / GEO

EXTERNAL EMAIL

2 PM works great. Thanks, JEFF

LIAS J. "JEFF" STEEN

OIL STATES INTERNATIONAL, INC.

EXECUTIVE VICE PRESIDENT - LEGAL AND HUMAN RESOURCES

333 CLAY STREET, SUITE 4620

HOUSTON, TEXAS 77002

(O) 713-470-4811 / (CELL) 713-724-9629

JEFF.STEEN@OILSTATES.COM

From: Will Franklin <wf@lrpartners.com>
Sent: Tuesday, June 2, 2020 2:37 PM
To: Jeff Steen <jeff.steen@oilstates.com>
Subject: RE: Limerock / GEO

EXTERNAL SENDER: This e-mail originated from outside of Oil States. Do not click links or open attachments unless you recognize the sender and know the content is safe.

I'm available from 1-3pm. Does something work then?

From: Jeff Steen <jeff.steen@oilstates.com>
Sent: Tuesday, June 2, 2020 12:32 PM
To: Will Franklin <wf@lrpartners.com>
Subject: Limerock / GEO

EXTERNAL EMAIL

Will --- How does your schedule look for a call tomorrow ? My best times would be after lunch.

Thanks and regards, JEFF

LIAS J. "JEFF" STEEN

OIL STATES INTERNATIONAL, INC.

EXECUTIVE VICE PRESIDENT - LEGAL AND HUMAN RESOURCES

333 CLAY STREET, SUITE 4620

HOUSTON, TEXAS 77002

(O) 713-470-4811 / (CELL) 713-724-9629

JEFF.STEEN@OILSTATES.COM

From: Will Franklin
Sent: Monday, August 10, 2020 4:14 PM
To: Jeff Steen
Subject: RE: HC Perf - Catch Up

Thanks. I'll call your cell then, unless there is a preferred number. Just sent you a calendar invite.

W

From: Jeff Steen <jeff.steen@oilstates.com>
Sent: Monday, August 10, 2020 3:56 PM
To: Will Franklin <wf@lrpartners.com>
Subject: Re: HC Perf - Catch Up

EXTERNAL EMAIL

Hi Will ---- How about 10:30 AM tomorrow ?

We are all good on this end, although the madness seems to continue. Stay safe and talk tomorrow.

Regards, JEFF

LIAS J. "JEFF" STEEN

OIL STATES INTERNATIONAL, INC.

EXECUTIVE VICE PRESIDENT - LEGAL AND HUMAN RESOURCES

333 CLAY STREET, SUITE 4620

HOUSTON, TEXAS 77002

(O) 713-470-4811 / (CELL) 713-724-9629

JEFF.STEEN@OILSTATES.COM

From: Will Franklin <wf@lrpartners.com>
Sent: Monday, August 10, 2020 3:15 PM
To: Jeff Steen <jeff.steen@oilstates.com>
Subject: HC Perf - Catch Up

EXTERNAL SENDER: This e-mail originated from outside of Oil States. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hey Jeff,

Let me know when might be convenient for a 10 minute catch up call. I'm free mid morning tomorrow (b/w 9:30-11am) and after lunch.

Hope you are well.

Will

Will Franklin

Lime Rock Partners

1111 Bagby Street, Suite 4600

Houston, TX 77002

o 713.292.9500

f 713.292.9551

e wf@lrpartners.com

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From: Benjamin Burns
Sent: Tuesday, September 1, 2020 8:45 PM
To: Ellen Pennington
CC: Lori Mettelle; Clay Hodges
Subject: RE: Case

Great, thank you.

From: Ellen Pennington <ellen.pennington@oilstates.com>
Sent: Tuesday, September 1, 2020 4:50 PM
To: Benjamin Burns <bburns@lrpartners.com>
Cc: Lori Mettelle <Lori.Mettelle@mossadams.com>; Clay Hodges <Clay.Hodges@mossadams.com>
Subject: RE: Case

EXTERNAL EMAIL

Ben,
My apologies, I accidentally grabbed the wrong version.
Executed version by Lloyd attached as img.pdf.



ELLEN PENNINGTON
Counsel & Assistant Corporate Secretary
O: +1 713.470.4870 | M: +1 713.470.4870
E: ellen.pennington@oilstates.com
A: 333 Clay St., Suite 4620 | Houston, TX 77002



From: Benjamin Burns <bburns@lrpartners.com>
Sent: Tuesday, September 1, 2020 4:32 PM
To: Ellen Pennington <ellen.pennington@oilstates.com>
Cc: Lori Mettelle <Lori.Mettelle@mossadams.com>; Clay Hodges <Clay.Hodges@mossadams.com>
Subject: RE: Case

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Thanks Ellen. It appears that Lloyd has not executed the updated POA. Would you mind circulating the executed version?

Thanks,
Ben

From: Ellen Pennington <ellen.pennington@oilstates.com>
Sent: Tuesday, September 1, 2020 3:23 PM
To: Benjamin Burns <bburns@lrpartners.com>

Cc: Lori Mettille <Lori.Mettille@mossadams.com>; Clay Hodges <Clay.Hodges@mossadams.com>

Subject: RE: Case

EXTERNAL EMAIL

Hi Ben,

Apologies for the confusion this caused. Attached is the executed POA for Moss Adams as well as the POA that should remain in place as well and be attached as required by section 6.

Thank you,



ELLEN PENNINGTON

Counsel & Assistant Corporate Secretary

O: +1 713.470.4870 | M: +1 713.470.4870

E: ellen.pennington@oilstates.com

A: 333 Clay St., Suite 4620 | Houston, TX 77002



From: Benjamin Burns <bburns@lrpartners.com>

Sent: Monday, August 31, 2020 10:22 AM

To: Ellen Pennington <ellen.pennington@oilstates.com>

Cc: Lori Mettille <Lori.Mettille@mossadams.com>; Clay Hodges <Clay.Hodges@mossadams.com>

Subject: RE: Case

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Ellen – we believe, in connection with Oil States filing an 1139 Form, the existing POA that was in place for Hcperf to control the 2017 audit process was revoked.

We will need another POA executed (see attached) such that we can work directly with the IRS to finish up the audit. Can you please sign the attached/let us know of questions. The plan would be to Check the Box on Section 6 such that the POA related to 1139 will remain in effect as well.

-Ben

From: Ellen Pennington <ellen.pennington@oilstates.com>

Sent: Tuesday, August 11, 2020 12:42 PM

To: Benjamin Burns <bburns@lrpartners.com>

Cc: McCormick Rick L <Rick.L.McCormick@irs.gov>

Subject: FW: Case

EXTERNAL EMAIL

Ben,

I spoke with Mr. McCormick today and it appears there has been a slight issue with the POA. Clay, who originally had the POA, was superseded when an 1139 was filed by someone named Janet/Janice. Mr. McCormick sent a courtesy email to Clay regarding this, but reached out to me as well. It may have already been taken care of, but wanted to pass it along to ensure Mr. McCormick could get in touch with the necessary people.

Thank you,

Ellen L. Pennington
Counsel & Assistant Corporate Secretary

OIL STATES INTERNATIONAL, INC.
Legal Department
333 Clay Street, Suite 4620
Houston, Texas 77002
Office: (713) 470-4870
Fax: 713-470-4855
ellen.pennington@oilstates.com

From: McCormick Rick L <Rick.L.McCormick@irs.gov>
Sent: Tuesday, August 11, 2020 6:54 AM
To: Ellen Pennington <ellen.pennington@oilstates.com>
Subject: RE: Case

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Ms. Pennington,

I am sorry to bother you but something has come up and I need your help with.

Could I call you this morning at 8:30 to discuss it?

Thanks,

Rick McCormick, CPA

Internal Revenue Service
55 N. Robinson
Mail Stop: 4222:RM
Oklahoma City, OK 73102
Phone: 405-982-6770
Fax: 877-331-3589
rick.l.mccormick@irs.gov
Employee Badge Number 1000668367

From: Ellen Pennington <ellen.pennington@oilstates.com>
Sent: Tuesday, January 28, 2020 9:15 AM

To: McCormick Rick L <Rick.L.McCormick@irs.gov>

Cc: Benjamin Burns <bburns@lrpartners.com>

Subject: RE: Case

Mr. McCormick,

I'm sorry but I don't have Clay's email address. I have, however, included Ben Burns who may be able to provide it.
Thank you,

Ellen L. Pennington

Counsel & Assistant Corporate Secretary

OIL STATES INTERNATIONAL, INC.

Legal Department

333 Clay Street, Suite 4620

Houston, Texas 77002

Office: (713) 470-4870

Fax: 713-470-4855

ellen.pennington@oilstates.com

From: McCormick Rick L [<mailto:Rick.L.McCormick@irs.gov>]

Sent: Tuesday, January 28, 2020 8:14 AM

To: Ellen Pennington <ellen.pennington@oilstates.com>

Subject: RE: Case

EXTERNAL EMAIL

Good morning Ellen,

I am sorry to bother you.

I was wondering if you could send me Clay's email address.

I was wanting to ask him about setting up the opening conference.

If you could send it to me, I would appreciate it.

Thanks,

Rick McCormick, CPA

Internal Revenue Service

55 N. Robinson

Mail Stop: 4222:RM

Oklahoma City, OK 73102

Phone: 405-982-6770

Fax: 877-331-3589

rick.l.mccormick@irs.gov

Employee Badge Number 1000668367

From: Ellen Pennington <ellen.pennington@oilstates.com>
Sent: Friday, January 24, 2020 10:39 AM
To: McCormick Rick L <Rick.L.McCormick@irs.gov>
Subject: RE: Case

Dear Mr. McCormick,

It was a pleasure speaking with you this morning. Please find the officer certification as requested. Ben Smith, President, has signed the POA and I have returned that to the Sellers noting that you and I spoke this morning. Their designated tax representatives (per the POA), Moss Adams LLP, should be reaching out to you.

Please don't hesitate if you need anything else throughout the process.
Have a good weekend,

Ellen L. Pennington
Counsel & Assistant Corporate Secretary

OIL STATES INTERNATIONAL, INC.
Legal Department
333 Clay Street, Suite 4620
Houston, Texas 77002
Office: (713) 470-4870
Fax: 713-470-4855
ellen.pennington@oilstates.com

From: Ellen Pennington
Sent: Friday, January 24, 2020 9:27 AM
To: McCormick Rick L <Rick.L.McCormick@irs.gov>
Subject: RE: Case

Of course. Please call me at your convenience on my office number. I'm free all morning.
Thank you,

Ellen L. Pennington
Counsel & Assistant Corporate Secretary

OIL STATES INTERNATIONAL, INC.
Legal Department
333 Clay Street, Suite 4620
Houston, Texas 77002
Office: (713) 470-4870
Fax: 713-470-4855
ellen.pennington@oilstates.com

From: McCormick Rick L [<mailto:Rick.L.McCormick@irs.gov>]
Sent: Friday, January 24, 2020 9:07 AM
To: Ellen Pennington <ellen.pennington@oilstates.com>
Subject: RE:Case

EXTERNAL EMAIL

Dear Ms. Pennington,

Would there be a time this morning that I could call and talk to you?

Thanks,

Rick McCormick, CPA

Internal Revenue Service

55 N. Robinson

Mail Stop: 4222:RM

Oklahoma City, OK 73102

Phone: 405-982-6770

Fax: 877-331-3589

rick.l.mccormick@irs.gov

Employee Badge Number 1000668367

From: Ellen Pennington <ellen.pennington@oilstates.com>

Sent: Thursday, January 23, 2020 11:31 AM

To: McCormick Rick L <Rick.L.McCormick@irs.gov>

Cc: Alina Choun <alina.choun@oilstates.com>; Jeff Steen <jeff.steen@oilstates.com>; Griggs, Garney <garney.griggs@clarkhillstrasburger.com>

Subject: Notice

Dear Mr. McCormick,

I am counsel for Oil States International, Inc. and I received your notice from our Tax department yesterday. Oil States acquired GEODynamics on January 12, 2018. Given the time period indicated in your notice, we have provided your notice (see email attached) to the Sellers of GEODynamics for their handling and review of the 2017 tax year audit. I have indicated the requested contact date of January 24th to ensure a timely response, however they are just receiving notice today. Oil States will be actively cooperating with the Sellers in this matter. Should you require anything please contact us immediately.

Thank you,

Ellen L. Pennington

Counsel & Assistant Corporate Secretary

OIL STATES INTERNATIONAL, INC.

Legal Department

333 Clay Street, Suite 4620

Houston, Texas 77002

Office: (713) 470-4870

Fax: 713-470-4855

ellen.pennington@oilstates.com